

Management

m e t h o d s

PRACTICAL SOLUTIONS TO MANAGEMENT'S PROBLEMS

**How to put the brakes on
the 10 a.m. "coffee klatsch"**

**So you want to hire
a methods man?**



It will cost you less to RENT your trucks and cars

ROUTE **To**
see pages

To
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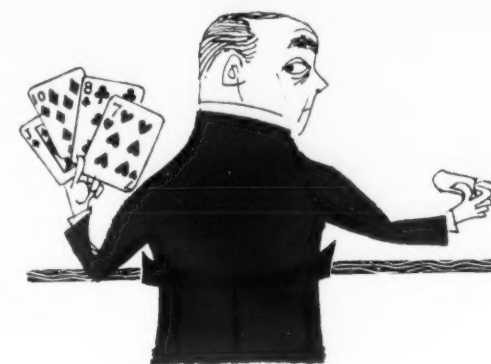
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to an inside straight."**

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2. Phone your local specialist in business equipment and ask him to show you the tools that can convert **METHODS'** ideas into money-saving systems.

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FOR OTHER MEN IN YOUR COMPANY?
USE THE POSTPAID REPLY CARD BOUND
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methods

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EDITOR and PUBLISHER
Jerome W. Harris

GENERAL MANAGER
William S. Kline

BUSINESS MANAGER
Walter J. Howe

ADVERTISING MANAGER
Charles L. Dermott

CIRCULATION MANAGER
Leonard U. Wilson

FEATURE EDITOR
Frank A. Mack

ART DIRECTOR
Laurence Lustig

READER SERVICE
Eleanore R. Futas

STAFF ARTIST
Edward Malsberg

CONTRIBUTING EDITORS

Robert K. Stone, *Robert Stone Associates, Business Systems Consultants, Brooklyn, N. Y.*

Hubert A. Gerstman, *C.L.U., Northwestern Mutual Life Ins. Co., Buffalo, N. Y.*

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New York 17—141 East 44th Street, MU 7-0583; Cleveland—Robert A. Gardner, 2177 Mars Avenue, Lakewood 7, Ohio, LAkewood 1-7868; Chicago 11—612 North Michigan Avenue, MOhawk 4-0709; Los Angeles 5—Robert W. Walker Co., 2330 West Third Street, DUnkirk 7-4388; San Francisco 4—Robert W. Walker Co., 57 Post Street, Sutter 1-5568.

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January 1953

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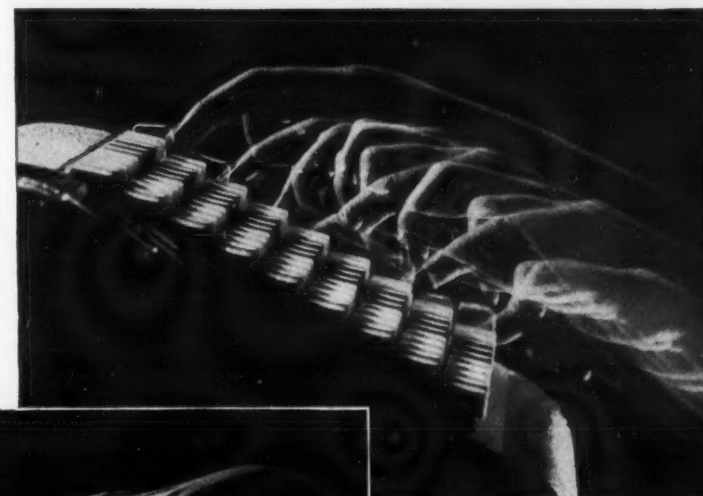
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\$\$\$ tax tips \$\$\$

Important new tax ruling helps you plan your estate

By N. R. CAINE, C.P.A.

THE AUTHOR: N. R. Caine, who will handle future "Tax Tips" columns in *Management METHODS*, is also the editor of a widely syndicated column "Tax Pointers" which runs in newspapers throughout the United States. He is the author of several books on income tax and war contracts and holds a C.P.A. degree in New York, New Jersey, Pennsylvania and California. A member of the American Institute of Accountants, Mr. Caine is a senior partner in the public accounting firm bearing his name.

The past few years have witnessed far-reaching changes in both the practical and academic aspects of estate planning. These changes have worked so complete a transformation of this important property and tax subject, that it is safe to state that any estate distributing plan which was conceived and formulated as little as five years ago is now more likely than not to be inadequate and obsolete by present-day standards.

It is principally to three outstanding changes in the tax laws that this almost complete reversal of estate planning approaches may be traced. These three statutory changes are:

1. The new estate, gift and income tax treatment of married taxpayers
2. The new estate tax rule which removes the gifts that an individual makes at any time three years prior to his death from the estate tax "contemplation of death" rule
3. The new "corporate stock estate tax redemption" rule

It is to the last-listed of these three important estate planning changes that I wish to devote this discussion.

The Corporate Stock Estate Tax Redemption Privilege

This new rule offers a complete solution to the dangerous and difficult estate planning problem which is faced by every individual whose major estate

asset is a block of unlisted stock in a family or closely-held corporation. Let me use the estate tax case of Mr. Smith to illustrate the practical operation and unparalleled advantages of this new rule.

Mr. Smith's Estate consisted of the following assets at his death:

1. The stock in his corporation—worth approximately \$950,000—which he has left by appropriate direction in his will to his son
2. Miscellaneous assets—worth approximately \$50,000—which he has left to his relatives, friends and employees.

The federal estate tax against Mr. Smith's estate totals approximately \$300,000.

These facts set the stage for a practical demonstration of the way in which the "corporate stock estate tax redemption" rule will serve Mr. Smith, his estate, and his corporation. Mr. Smith's executor has to raise \$300,000 in cash to pay Mr. Smith's Estate tax liability. This will of necessity force him to throw the Smith Corporation stock on the market—a step both dangerous and complicated in view of the fact that the stock is "unlisted" with no market. The possible consequences (amply backed by experience and case records) may involve any one or more of four equally undesirable and unsought results:

1. Tremendous losses.

\$\$\$ tax tips \$\$\$

methods



COVER STORY

Editor's Note: Well known to most businessmen is the practice of having salesmen rent cars when travelling to remote cities "on the road." Less well known is a rapidly growing industry which permits a business to rent or lease both trucks and passenger cars, thus relieving a firm of the necessity for owning and maintaining their own transportation equipment. The following article opens a new area for business management to examine and explore with an eye to the release of capital investment and to operating economies.

During recent months, a representative group of businessmen have been interviewed by *Management METHODS* on their experience with the lease or rental of trucks and salesmen's cars. In most instances, these men have found it difficult to report their experience on a dollars and cents cost basis. Often, the benefits are of an intangible nature and do not lend themselves to accurate cost accounting. But the over-all reaction, crystallized in the following statement of the president of a large food firm, seems to prevail:

"I was brought in from the outside to take over as president of our firm. In the first couple of months I began to wonder if our business was food or transportation. We owned our own fleet of trucks and salesmen's cars. We rented a large garage and had our own staff of repair and maintenance men. The amount of executive and accounting time devoted to this end of the business was way out of balance. People who should have been concerned with the problems of manufacturing

and selling food were being diverted. Now we lease our trucks and, within a few months, we'll have all of our salesmen traveling in leased passenger vehicles. When all the figures are in, the change-over should show a tidy profit. More important, however, we have released administrative time."

Leasing Salesmen's Cars

Since the practice in most companies is to have salesmen own their own cars, and allow them a fixed rate per mile

for travel, let's compare this plan with leasing.

One of the large leasing companies reports the following case history of a typical firm with forty-five salesmen-owned cars in operation. The firm normally allows an eight cent a mile allowance. Salesmen normally drive thirty thousand miles yearly in their work. Using the eight cent figure, it cost the firm a total of \$108,000, or \$2,400 per car before they changed to leasing. Now, on a rental basis, the

same number of cars cost the company only \$36,990. This is based on a monthly rate of \$68.50 per car or \$822 per year. For gas and oil, the same 30,000 miles costs only \$450 a year for it was found that on the lease plan salesmen seem to average 25% less mileage. Cost for gas and oil was figured at two cents a mile. Thus, at a cost of \$1,272 per car per year, the total cost was only \$57,240 annually—a clear total saving annually of \$50,760!

(next page, please)

Typical fleet of leased trucks frees capital for Agar Packing and Provision Corporation.



It will cost you less

to rent



your trucks and salesmen's cars

THE TREND IS AWAY FROM OWNERSHIP AS FLEET OWNERS COMPUTE COST OF SUPERVISION, ACCOUNTING AND INVESTED CAPITAL



Job-engineered, this leased truck is specifically designed for bakery company.

Comparative costs for the same forty-five cars if company owned, are less clear cut. It is known that the company would save \$19,170 annually just on operating the cars for factors like interest, license plates, taxes, depreciation, and insurance. But this does not include the initial investment for each car or the savings on gas and oil.

The leasing firm reporting the above case offered two plans, one with full maintenance and the other with no maintenance but a rental cost of \$1.77 a day. The first plan, according to the company, is becoming increasingly popular since it includes periodic check ups, insurance, all license fees, complete maintenance, tires, and even a survey on how to cut operating costs.

Tax Deduction, Too

While release of tied up capital is a prime consideration, the fact that a leaser can claim a 100% tax deduction for the cost of leasing is an important factor in considering costs. A large chemical firm puts it this way, "Our company uses rental services because it cuts down costs. The cars cost us only \$300,000 a year, paid monthly, instead of \$1 million outright if we had to buy. We know our exact transportation costs without detailed bookkeeping and the amount is 100% tax deductible as a big expense.

An oil tool firm in the southwest says it uses leasing because: "It does away with big capital investment in machines. Each year, each salesman has a new car. A new car makes the salesman feel better and gives our customers confidence in our company. Being able to pay for cars on a monthly basis enables our firm to estimate costs better and thus is an aid to budgeting.

January 1953

A salesman will cover more territory, go through mud and over rough terrain for short cuts, if he is not risking his own car. If the car is his own, he may be unhappy with the amount given for mileage—this will affect his work. If the car is lost or damaged in a wreck, the rental company will provide a new car within 48 hours at the point of loss. This saves time and sales that might have been lost if the salesman had to wait for insurance or had to go back to the main plant and pick up another car."

Truck Leasing

The case for truck leasing as opposed to company ownership, is well expressed in the case history of the Happy Day Laundry & Dry Cleaners, of Nashville, Tennessee. Mr. James L. Lowe, a partner in the firm, reports they have been leasing their trucks since 1932. Operating seventeen trucks, they cover 176,000 miles annually. On the basis of their experience, Mr. Lowe says administrative advantages, including released company capital, dependable delivery service, and improved route man morale, are the chief factors favoring truck leasing over direct company ownership.

This firm first became aware of truck leasing when the idea was still in its infancy. In the depression year 1932, laundry profits were at a low ebb, but repair and maintenance bills for their nine truck fleet indicated their trucks would soon have to be replaced. To avoid the heavy capital expenditure, Lowe leased a fleet of nine new units and sold the old fleet.

"Release of company capital previously tied up in trucks and truck maintenance was one immediate advantage of leasing," he reports. "Those funds invested in laundry equipment resulted in greater business volume and ultimately greater profits.

"But there are other benefits, too:

1) Elimination of extra bookkeeping, because truck leasing costs are known in advance. The leasing company provides a weekly bill.

2) Leased equipment is job engineered so that the right truck is available for the right job.

3) The morale of route men, and the efficiency of salesmen, are improved by

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the excellent mechanical condition in which the leased trucks are kept. Time they formally expended as part-time mechanics can now be devoted to selling.

"The value of leasing was brought home to us during World War II," Lowe says, "when our supplier kept us in prime running condition and able to serve all our customers. Our competitors, beset with chronic shortages of gas, parts and other essentials, frequently had to take their trucks off the street."

Well Worth Investigating

The unanimity of enthusiasm for leasing over ownership seems to indicate that any company operating a sizable number of cars or trucks will find non-ownership well worth investigating. In comparing costs, the governing factor will be the adequacy of your present cost accounting system. Most large firms seem to be able to cost account their experience with ownership. Smaller companies, with less adequate records, will have to estimate. The very considerable factor of executive and administrative time released, plus the reduction in capital investment, in these latter cases may well be the deciding factor.

Other Advantages

While all sources stressed low cost as the primary advantage of a lease operation, other factors were mentioned. For example, in a tight labor market the offer of a company car (owned or rented) may be the hiring point. Also, leasing simplifies record-keeping, since company ownership of cars puts a premium on proper maintenance which can be achieved only with periodic reports on car condition, service records and good follow-up. The accounting load of depreciation adjustment, purchase, and sale of cars is naturally lessened.

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systems and procedures ANALYST

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HELP FOR THE FIRM ABOUT TO START A METHOD'S "DEPARTMENT"

Editors Note: Important as the methods man is to management's scheme of things, there is no one good starting point for predetermining a methods man's ability. Methods men don't have "diplomas." Until our universities do something about this technological anachronism, companies who want to employ methods men will have to hire mainly on experience, rather than on education. Here is a guide to follow.

In recent years, methods has, increasingly, taken on the attributes of a profession. Usually, a methods man becomes a methods man only by bestowing the title upon himself. Understandably, many incompetents have been given jobs in the field because of the difficulty of screening applicants.

Companies employing Management Consultants often delegate the hiring of a methods man to them. Others refer the job to qualified employment counselors. Either plan is good. But if you plan to do the hiring yourself, you will have to throw away your book of hiring rules and adopt some new criteria.

What is a Methods Man?

So many different titles are used to define the same job—systems analyst, procedures analyst, systems engineer, methods accountant—that a definition is needed.

Let's assume that the man you want will deal with *paperwork only*. Since paperwork covers both plant and office, he'll work in both areas.

Next, accept the fact that the new employee will be a staff, not a line

man. He will not operate a department. He will report to a staff officer, preferably a controller or a treasurer. He will not be directly concerned with materials handling, or accounting, or purchasing. It is preferable that he not be an office manager.

With this in mind, the "caliber" of the position you want to fill will have to be determined. Do you want a true Methods Director? If so, you may have to pay \$15,000 a year to get a man of considerable experience. If your needs or wants are not in that plane then it's possible to hire a competent technician for as little as \$4,000 a year.

How to Judge Experience

While methods experience is essential, it is not necessary to look for a man in the same industry as yours. The equipment, skills and duties of methods men are basically the same in every firm. What's more, procedural problems in various types of businesses have an amazing similarity. All can be reduced to methods of accumulating, organizing, locating, tabulating, and disseminating information. The product you make or the service you sell only changes the subject matter—not the basic techniques that can or should be used.

In some cases, it is much better to employ a man with varied background and experience. Too often certain industries tend to follow fixed patterns. A fresh approach is desirable. In other words, all other things being equal, the man who might be considered a "drifter" by normal standards is oftentimes a good prospect for a methods job. (next page, please)

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Experience Check-List

To justify the use of the title, there are certain basic things every methods man should know. You will have to use your own devices for determining the honesty of the man you are interviewing, but here are some points you should ask him to demonstrate familiarity with:

1. Does he have at his finger tips knowledge of the many alternative ways for doing office work, and is he familiar with the various suppliers of equipment to implement them?
2. Does he have a working knowledge of accounting and statistics?
3. Does he know where to look for information on office equipment and supplies—both standard and obscure items?
4. Does he know how to design and redesign all types of forms, and is he proficient at paste-up?
5. Does he have experience with typographic composition, duplicating, and printing production techniques, and does he know the capacities and limitations of the various processes?
6. Does he have a working knowledge of graphic presentation?
7. Does he recognize "forms control" as his basic responsibility?

Ask him for samples of his previous work and satisfy yourself that they are his samples. Ask him for any procedure manuals he has written—any methods man worth his title has written them. Read them yourself and see if they are sufficiently well organized so that their meaning is clear to you. Does he speak and write clearly? Are his charts and diagrams understandable?

This question of "understandability" is vital. Your methods man is going to be a teacher—to your management, your clerical employees, and yourself.

Can He Sell His Ideas?

The fact-finding, testing, and installation phases of methods improvement will bring the methods man in direct contact with your personnel at their work places. Judge whether he can allay the feeling of intrusion and prying, and obtain cooperation through stimulating a desire to participate in his work.

By the same token, ideas—no matter how fine—are useless unless they are implemented. Many a methods man who deplores the reluctance of his management to accept his ideas has simply done a good job of selling them. Resistance to change is present in all levels of a business organization as it presents a threat to the security of a job that would otherwise be safe if the present methods and procedures were maintained. It is very important that your methods man be both willing and able to stick his neck out and then negotiate effectively at top levels.

Professional Awareness

Almost every experienced methods man will have a personal technical library of from 30 to 50 books covering subjects such as graphic presentation, drafting, industrial engineering, accounting, postal regulations, form design, and records management. Though you may know little of the titles of books he should own or the magazines he subscribes to, you might ask him to mention a few to estimate his familiarity with them.

Ask him what associations or organizations he belongs to and to what extent he participates in their activities. Among those mentioned should be at least a few of the following: The Systems & Procedures Association of America, The National Office Management Association, the American Management Association, The National Association of Cost Accountants, and the National Machine Accountants Association.

Watch Out for "Yes Men"

Though you want a man who can intrude without being intrusive, remember that you are looking for a person who must find and solve hidden problems, iron out bugs, often disagree with current practices and introduce new ideas. There's such a thing as being "too agreeable." In business politics, the man you are going to hire will be a part of the "loyal opposition" and he should appear to have the strength of his own convictions.

Conduct Your Interview "On Tour"

Hiring a methods man is a very serious matter. If you think he has

possibilities, show him through the company during working hours. Explain your general procedures. Discuss problems that have been bothering you and appraise him in view of his comments. This is the best way to find out what he knows and what he can do. You'll soon find out if he's the man for the job. For you, it may be a long drawn-out affair, but refreshing and highly educational.

A man worth his salt will want to know precisely how you plan to fit him into your organization. As mentioned before, he should report to a top level executive who can strongly influence the purchase of new equipment and methods. What's more, he can expect and should ask for adequate clerical help to do his job. A full time clerk of his own is preferable. He should also ask for and expect adequate working space for desk, files and a drafting board. The best way to "torpedo" a methods man from the start is to place him in a corner behind the files, without adequate help, and in a position where he looks inferior to the rest of the office staff.

How Much to Pay

As reported before in *METHODS (Do I need a Methods Department?, April, 1952)* salaries vary widely depending upon experience and responsibility. In very large corporations, a Methods Director in charge of a sizeable department may ordinarily expect between \$10,000 and \$20,000 a year. A methods analyst, working under direction, or as a one-man operation, can expect \$6,000 to \$9,000. Men and women employed in forms programs, who can also draft, can be expected to ask from \$3,500 to \$5,000 a year. Incidentally, with the preponderance of women handling the routine paperwork in business, a female methods analyst may fit into your organization. There are relatively few methods girls around, but don't exclude them from your search.

For a one-man methods operation, a good rule-of-thumb is to pay your man as much as an Assistant Controller in your firm. Certainly, he should earn enough to command the respect of the higher echelon executives with whom he must deal.

january 1953

**THE NEW BOOK
SHOWS YOU HOW TO
CONTROL YOUR SPACE**

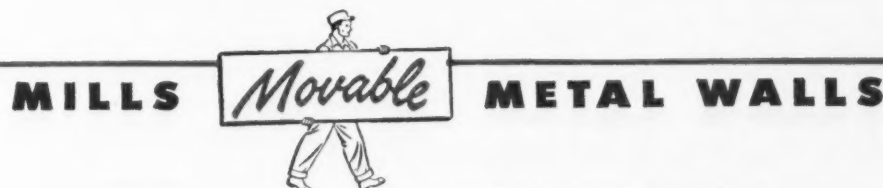
*This new Mills Catalog shows you how to make your space layout permanently efficient by mobilizing it with Mills Movable Walls. **

MILLS MOVABLE WALLS GIVE YOU *Space Control*

YOUR office layout is truly efficient only if it can be readily adapted to changes in your space requirements. Such changes are inevitable—they occur frequently in every type of building. Mills Movable Metal Walls enable you to *control* your space to fit your changing needs. They are permanent in function, distinctively modern

and attractive in appearance, require practically no maintenance—yet they can be moved quickly, easily and at very low cost. Complete changes in layout generally can be accomplished in a matter of hours, overnight or during a week end, without interrupting normal business activity.

THE MILLS COMPANY, 982 Wayside Road, Cleveland 10, Ohio



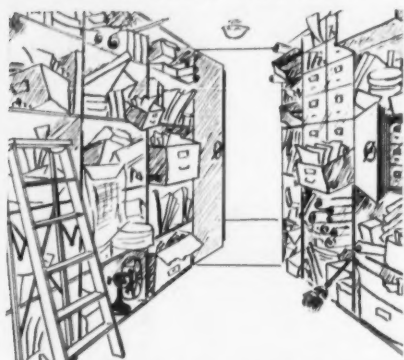
***Write for your copy today.**

You'll also find this 48-page Mills Catalog in Sweet's Architectural File.

(Circle 791 for more information)

Could You Use 1/3 More Filing Space?

Let Us Show You How



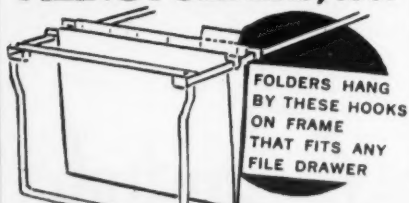
One third of all old records have been found to be worthless, according to our 30 years of experience with a wide variety of business. In other words, you could throw out 1/3 of all your old papers and never miss them. Let our analyst study your files, then prove how easily you can save time—space—money—supervisory time. We do not sell equipment; ours is a nationally known, skilled, professional service for developing fool-proof filing systems.

Write today for FREE Bulletin, "What Files to Keep".

RECORD CONTROLS, INC.
209 So. LaSalle St., Chicago 4, Illinois
Room 805, 516 Fifth Ave., New York 18, New York
(Circle 799 for more information)

you hang clothes--
you hang pictures--
you hang curtains--

hang your
FILING FOLDERS, too!



Speeds filing 20% to 50%,
cuts filing costs in half.

Oxford PENDAFLEX®

HANGING FOLDERS

See your office equipment dealer
for TRIAL DRAWER installation

OXFORD FILING SUPPLY CO., INC.
87 CLINTON ROAD, GARDEN CITY, N. Y.
Send free catalog and name of nearby dealer

(Circle 798 for more information)

design form

Do you use county-coding for sales control?

Editor's note: The cleverly worked out system described below is used for so many different purposes that a definitive title is almost impossible. Generically, it might be called A Territory Locator System. It will be of particular interest to any firm using a numerical county code for its territories and salesmen.

In June, 1952, Management METHODS reported the Magnus Chemical Company's pricing card system. Since this method is a close corollary to the one described below, interested readers may want to refer to that article as well.

Put yourself in the position of an Order Clerk for the Magnus Chemical Company when an order comes in from a new customer.

Here are a few of the questions that the clerk has to answer immediately when the order reaches his desk. Who is the salesman? Who is the override salesman? Does the salesman get a regular or special commission? What is the county code? How does the industry involved affect the salesman to be commissioned? Is the county from which the order came split among several salesmen?

The Old Method

Under Magnus' old method, the clerk would first look up the account in a Salesman's Territory Book to see if the county was in the order writing salesman's territory. If not, she would try another salesman in that state and go down a list of counties. The procedure took time and was further complicated by the fact that almost every territory had "exceptions". This required reading through notices of such

A SYSTEM TO SIMPLIFY ORDER DEPARTMENT PAPERWORK

exceptions and recent changes in them. These changes were made by a notice system and seldom were two salesmen's

territory books alike and up-to-date.

The firm's advertising department found its job equally complicated un-

MICHIGAN		21		SHIAWASSEE TO WEXFORD	
STATE		STATE CODE		FROM COUNTY TO COUNTY	
COUNTY CODE	COUNTY	REG.	OVER.	REMARKS	EFFECTIVE DATE
60	SHIAWASSEE	71			8/15/33
63	ST. CLAIR	71			8/15/33
79	ST. JOSEPH	253	71		6/23/50
55	TUSCOLA	71			8/15/33
71	VAN BUREN	253	71		6/23/50
75	WASHTENAW	71			8/15/33
76	WAYNE			SEE COUNTY CARD	
32	WEXFORD	253	71		6/23/50

FORM NO. 127-18-52

STATE SALES TERRITORY CARD WORKSHEET

MAGNUS CHEMICAL CO., INC.

TYPICAL CARD

showing counties in Michigan, with all pertinent commission information.

MICHIGAN		21		WAYNE 76		1	01
STATE		STATE CODE		COUNTY AND CODE		CARD NO.	
TOWNS OR AREAS		REG.	OVER.	INDUSTRIES ASSIGNED TO ASSOCIATE AND REMARKS		EFFECTIVE DATE	
ENTIRE COUNTY EXCEPT AS FOLLOWS	73					5/6/46	
ENTIRE COUNTY EXCEPT CERTAIN TOWNS	14	73		ONLY AUTO 5		5/6/46	
WORTHVILLE PLYMOUTH WAYNE	14	73		ONLY DAIRY 2 AND AUTO 5		5/6/46	

FORM 130-18-52

COUNTY SALES TERRITORY CARD WORKSHEET

MAGNUS CHEMICAL CO., INC.

SPECIAL CARD

referred to on card above. Wayne County, heavily industrial, is special.

der the old plan. When an advertising inquiry came in it was an involved reference operation to establish the county and the salesman to whom it should be directed, and mistakes often crept in.

The New Method

A glance at the "State Sales Territory Card" (see cut) will reflect the simplicity and economy of the new method.

A set of cards has been created for each state, each card, having space to list 15 counties. The counties are listed alphabetically for ease of reference. When the clerk finds the pertinent county, she automatically obtains the county code number, and the commission status for that county. Using the card illustrated, for example, Van Buren County, in Michigan is code number 71, and salesman number 253 draws regular commission on business in that county while salesman number 71 draws an override. If an unusual condition exists in a particular county, as in Wayne County, a supplementary special card of a different color is referred to in the "remarks" column. This special card (see cut) details the conditions for that county.

Always Up-to-date

The frequent changes in salesmen and commission situations are centrally monitored to eliminate the former confusion and lack of uniformity in the records. Where a notice of change was formerly sent to the 12 different order clerks, each with a record of her own, changes are now made by one person. A "master" for spirit duplicating is created for each card. Twelve copies are run off and distributed to the clerks. When a change occurs, a new master is made, or an old one is corrected, new cards are duplicated, and the old cards are removed from each of the files when the new cards are inserted.

Speed of reference to the file is further improved by the use of "magnetic cards." There is a small piece of magnetized foil laminated inside the card. The cards tend to fan-out (like magnetic poles repel) and can't stick together. Thus, they are easy to find and equally easy to remove or insert.



How to record your telephone calls

Of course you want "carbon copies" of your important phone calls—just as you want carbons of your letters. Actually, it is the easiest thing in the world to do. Here's how it works:

Your Audograph is turned on through the day, ready to record dictation, instructions, notes and ideas. An important call comes through. You just flip the switch on the control station. That's all.

Automatically, your Audograph

starts operating — recording both ends of the conversation with radio clarity on a paper-thin plastic disc.

Later, if you decide you want the recording filed, routed, or transcribed, you pick up the Audograph microphone and add these instructions to the same disc.

There's never any doubt of what was said. You have positive confirmation of the facts, dates and figures.

Audograph is the complete elec-

tronic soundwriter that revolutionized the industry. It is so convenient and versatile that new uses are still being discovered. You'll use it on trips or at home—even in your car. Wherever and whenever you work best, Audograph is ready to help you.

In fact, once you've seen and tried the Audograph, you'll agree it is an essential executive tool for the efficient communication of ideas.

GET THIS NEW FREE BOOKLET!

The Gray Manufacturing Company
Hartford 1, Connecticut

Please send me your illustrated Booklet J-1 "How to Talk Yourself out of Time-Taking Work."

NAME _____

FIRM _____

TITLE _____

ADDRESS _____

CITY _____

Gray AUDOGRAPH

The world's most versatile dictation instrument

AUDOGRAPH* sales and service in 180 U. S. cities. See your Classified Telephone Directory under "Dictating Machines." Canada: Northern Electric Co., Ltd. Abroad: Westrex Corp. (Western Electric Co. export affiliate) in 35 countries. Audograph is made by the Gray Manufacturing Company — established 1891 — originators of the Telephone Pay Station.

*TRADE MARK REG. U.S. PAT. OFF.

(Circle 797 for more information)



... THE MOST VERSATILE
DUPLICATOR EVER DESIGNED. Efficient,
fast and automatic, it delivers clear,
sharp copies in any quantity desired —
cuts running costs to the bone.



*I like RONEO'S AUTOMATIC
INKING ... prevents
ink-stained hands.*



*I like RONEO'S 25 SECOND
COLOR CHANGE ...
it's sure, fast and oh, so easy.*



*I like RONEO'S AUTOMATIC
COUNTER AND SHUT-OFF
... what a convenience —
saves time all around.*



*I like RONEO ...
because now, for the
first time, I can actually
MIMEOGRAPH
WITHOUT STENCIL-
CUTTING. Thanks to
the RONEO-TRONIC
process, fine quality
reproductions of halftones
— pictures or
photographs — are now
possible on a stencil
duplicator. Write for
complete details.*

DEALERS NOTE!
Choice franchises still available.

ADD-O MACHINE COMPANY, INC.
145 West 57th St., New York 19, N. Y.

Exclusive U. S. Distributors for Add-o-X Adding Machines —
Roneo Mimeo Machines — Multo Calculators

(Circle 770 for more information)



Are you open to suggestion?

"SUGGESTION DAY" PRODUCES 1580 ENTRIES

You can probably point to a suggestion box in your office. Maybe more than one. But have you ever thought of setting aside a special day for suggestions?

A few months ago at Remington Rand's largest business machine plant at Elmira, New York, a "Suggestion Day" was held. Fifteen hundred and eighty suggestions were received. The volume, viewed alone, is impressive; but the *quality* of the ideas contributed by new suggestion customers meant more. Altogether, 71 ideas were accepted, representing an audited annual savings of \$24,136.69! Employees were paid \$2,780 for their ideas.

But That's Not All

The "Day" was a success for more reasons than the fact that it was profitable in an immediate dollar and cents way. For example, nearly 50% of the suggestions came from people never heard from before. (Statistics from surveys of the National Association of Suggestion Systems show that once an employee begins turning in suggestions, he continues to do so.)

Plant management expected a material slump in suggestions immediately after the big day was over. Actually, volume the day after was normal—the average intake for the suggestion box prior to the contest. The following day and each day thereafter, normal volume *tripled*. In the next 25 days, nearly 400 more suggestions came in! In other words, there was new life in the suggestion box because the old standby have been dramatized.

Typical Suggestions

Suggestions covered all aspects of operations from production, to safety, to working conditions, to elimination of paperwork.

Here are a few typical cases:

... A woman worker queried the need for a certain operation of drilling and tapping. Examination proved that it was an operation held over from a previous model typewriter manufactured in the plant and was no longer needed.

... A shop worker suggested that standard parts instead of specials be used to eliminate an expensive hand grinding operation for certain type-characters on the typewriter.

... A first-time suggestor offered the idea that four cutters be added to a milling machine to eliminate a grinding operation on typewriter carriage rails.



AND I'M CUTTING COSTS TOO
**AMAZING NEW COPYHOLDER
USES MAGIC OF MAGNETISM!**

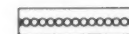
The Ma-Co Liner, sensational new copyholder, speeds copying and transcription time — makes filing a breeze — whisks away "copying lag." Finger-tip control moves lines up or down paper. Adjustable base holds paper or notebook at any personally preferred angle for worker. Captures one or more lines at a time. It's new, it's almost Magic! See your stationer now, or write:

THE PETERSEN MFG. CO.
631 Milpas Street, Santa Barbara, California

(Circle 784 for more information)

want more information

about anything in this issue?




Every advertisement, and most editorial stories, have a key number which you will find below the story or the advertisement. These key numbers are also listed on the Reader Service Card bound into the front of this issue. Circle the key number, or key numbers, on the Reader Service Card and fill in your name, address, etc. Postage is paid.

methods

thought starters

METHODS

thought  starter

Why send statements when customers pay by invoice?

**\$25
IDEA**

submitted by W. P. McEniry
The Vollrath Company
Sheboygan, Wis.

Mailing statements in time to reach customers before the 10th of each month usually produces a peakload problem in most firms. Costly overtime is the result. Although employees in The Vollrath Company took pride in meeting the deadline, and did meet it, the forthright plan of approaching customers with the suggestion of "No Statement" has considerably relieved the overload pressure.

Management decided to circulate customers with a card (see cut) with the hope that many would not require statements. Two thousand business reply cards were ordered at a cost of \$15.70. They were stuffed with month-end statements. The results were surprisingly satisfactory. Approximately 840 replies were received at a postage cost of \$16.80. A total of 329 customers indicated that they did *not* require statements. This will save Vollrath cash outlays of 3½ cents each for stamp and envelope, or about \$125 per year. A return of 380% on an investment of only \$32.50! The major saving is the reduction of 18% on statement folding, stuffing and mail meter time during the peakload of mailing statements.

Each customer that does not require

GENTLEMEN:

A number of our customers have advised us that they do not require monthly statements.

With the purpose in view of discontinuing monthly statements where not required, will you kindly indicate below your requirements. Please sign and return this card to us at your convenience.

THE VOLLRATH COMPANY

STATEMENT REQUIRED

Yes ☐


No ☐ Signed _____

Name of Company

a statement has a code marked on his addressograph plate so that when statements are pulled, these may be referred to the credit department for review. If the credit department has no need for them, the statements are then discarded.

The Vollrath Company's success in their initial mailing is not unusual. As reported in METHODS last month, many companies are omitting statements after asking customers if they are willing to do without them. Since most small firms pay only on invoice, and never refer to statements provided, much unnecessary paperwork can be eliminated by a little courage on the part of management.

ADVERTISING

thought  starter

Home office direct mail carries dealer imprints

A new idea in direct mail advertising, designed to eliminate the 30% to 50% waste which can often handicap a manufacturer's dealership campaign, has been incorporated in a new machine. This machine addresses mailing pieces and imprints dealers' identifications on the reverse side, all in one fast run through the machine. Thus, the main problem in home office mailing has been eliminated.

Theoretically, decentralized mailing operation brings closer control of lists, but in actual practice the benefits are more than offset by the human factors. Dealers often fail to maintain lists properly, mail material too late, or forget it entirely. In addition, the cost of imprinting the literature (\$5.00 to \$12.00 per thousand) may also be an inhibiting factor, as may be the actual addressing.

By assuming the maintenance of dealership lists, several manufacturers now claim these advantages in addition to actually getting the material

into the mail *on time* and to the right persons:

1) Centralized operation eliminates the problems of meeting varying local postal interpretations.

2) Close control of the address list is assured since the operations of list cleaning and maintenance are performed by full time help in a central location.


3) Addressing and imprinting are performed in one fast operation, in one handling, and the costs are cut approximately in half.

4) Overages and shortages are eliminated, since the exact number of pieces for each dealer are addressed and imprinted. (The machine stops automatically at the end of each dealer's list.)

The new machine can handle forms from 3 inches to 17 inches in width, from 5 inches to 17 inches in length, as thin as one sheet of 20 lb. bond paper or as bulky as a 32 page brochure. The machine operates at 5400 impressions per hour when using the automatic selector, or 7500 impressions without it.

For more information and free literature about the new machine, Circle Number 752 on the Reader Service Card.

SALES

thought  starter

Save money if your firm does heavy mailing

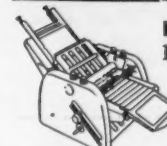
**\$25
IDEA**

submitted by D. M. Knight
Assistant Secretary
Investors Diversified Services, Inc.
Minneapolis 2, Minnesota

The addition of an inserting and sealing machine has reduced the cost of inserting and stamping bulk mailings 87% for Investors Diversified Services.

This company sends out about a million and a half pieces of mail each year in 19 special mailings. Previously,

how to save
folding money



New, low-priced A. B. Dick folding machine saves its cost when used only one day each month. Makes all folds — 7,500 to 19,000 pieces per hour. Can handle wide variety of paper — *stapled sheets or single pieces* in sizes from 2½ x 3½ to 9 x 14 inches.

Exclusive Quick-Set fold chart. Designed to eliminate guesswork. Instruction time, 5 minutes or less.

For more information without obligation clip this ad to your letterhead, add your name and mail to Dept. MM-153-F

A. B. DICK COMPANY

5700 W. TONHY AVE. • CHICAGO 31, ILLINOIS

(Circle 781 for more information)

*Let A New Year
Enter Your Office
with . . .*



Evans

GATHERING RACKS

• New speed and new low cost in sorting and collating papers. Work done in half the time and at half the cost—with Evans Gathering Racks. Sitting or standing, one worker collates 3,500 sheets an hour without fatigue.

• **GUARANTEED** to produce quicker and more accurate results than any other collating aid on the market.

• Of all aluminum racks collapse for setting aside. Each section holds 500 sheets of paper at inclined angle. Use racks singly, or together for large gatherings.

SHOWN: 18-section TU Rack at \$25.00.

7 other Models, \$11.00 to \$16.50

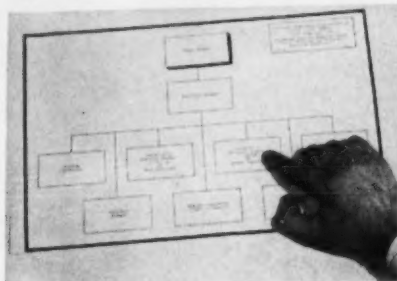
See Your Dealer or Write

Evans Specialty Co., Inc.

421 N. Munford St., Richmond 20, Va.

(Circle 782 for more information)

ORGANIZATION PLANNING AIDED BY CHART-PAK



Big or not so big, a sound organization requires sound planning. The first step in organization planning is to develop an organization chart.

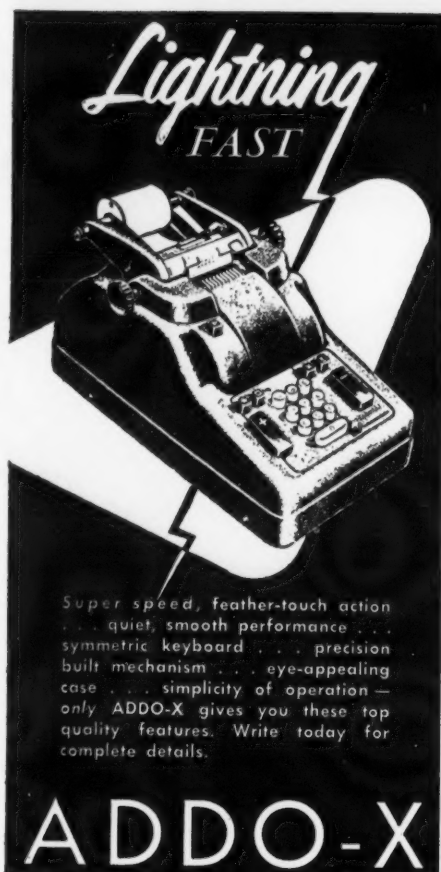
The CHART-PAK Method makes it easy for you to make and revise your own organization charts.

With the CHART-PAK Method you have:

- **CONVENIENCE**—you or your assistants can make charts.
- **SPEED**—simply type information and assemble.
- **FLEXIBILITY**—you can change any portion at any time.
- **NEATNESS**—"Draftsman drawn" components are accurately printed. Photographic reproductions cannot be distinguished from charts drawn by draftsman.

CHART-PAK also provides complete materials for making curve line and columnar charts, office and industrial layouts.

CHART-PAK, INC. 104-T LINCOLN AVE.
STAMFORD, CONN.
(Circle 790 for more information)



Super speed, feather-touch action
... quiet, smooth performance ...
symmetric keyboard ... precision
built mechanism ... eye-appealing
case ... simplicity of operation —
only ADDO-X gives you these top
quality features. Write today for
complete details.

ADDO-X
ADDO MACHINE COMPANY, INC.
145 West 57th Street, New York 19, N. Y.
(Circle 789 for more information)



"I hated filing too, before **CORRES-FILE..**
now it's laborless filing — and in half the time!"

For 60 long years the 4-drawer file has been a necessary evil — since 1893 filing clerks have been pulling, pushing, stretching, stooping, kneeling, squatting — performing more like gymnasts than office workers. No wonder the personnel turnover for filing clerks is the highest — and comparative efficiency the lowest. But, at last, filing drudgery can be eliminated. Office modernization can

include the filing system too — because Corres-File has become a reality. Designed to fill a vital and specific need, Corres-File eliminates more than 50% of clerical operating time — this brings your filing operation up to new heights of filing speed, efficiency — and economy. Send today for complete information.

THERE'S A CORRES-FILE NEAR YOU - ASK FOR A DEMONSTRATION TODAY!

**EFFECTIVE TOOLS FOR
EFFECTIVE MANAGEMENT
WASSELL
ORGANIZATION, INC.**

WESTPORT 9 • CONN.

I'm interested in knowing more about Corres-File — and how it can save for me.

Name
Title
Company
Address
City Zone State

(Circle 788 for more information)

these mailings were hand stuffed and postage was affixed by an outside firm at a cost of 98c per 100 pieces. Each piece averages from two to four inserts.

The company recently purchased a machine (see cut) which has reduced the cost of inserting, sealing and stamping these mailings to 12c per 100 pieces.

On the basis of their volume of mail, the company estimates that they have paid for this machine more than twice in its first year's use. The machine can handle up to six inserts in each mailing and Investors Diversified Services find it will insert, seal and stamp at the rate of 3,000 envelopes per hour. Other companies report production of from 3500 to 4000 per hour.

For more information, and free literature, Circle number 750 on the Reader Service Card.

SYSTEMS

thought *starter*

**Simplified system for producing
internal lists, rosters, catalogs**

**\$25
IDEA**

submitted by R. R. Duniway,
Procedures Analyst
General Electric Co.
Hanford Works

A source of constant trouble and expense for some companies is the preparation of lists, such as seniority lists, roster lists, stores catalog lists, and directories. These lists must be accurate, of course, but the greatest problem comes in duplicating and distributing them periodically. The usual procedure is to keep the information on file cards, thus making for flexibility when it comes to additions

and deletions. Then, when a new listing is required, a typist prepares a master or stencil.

This typing takes considerable time and changes continue to come in after the list is "closed". Proofreading and corrections, after typing, delay publication even further.

Other disadvantages are inherent, too. Stencils of masters must be re-typed and proofread for each "addition," because changes occur on almost every sheet. Duplicating masters are sometimes damaged and must be re-typed even though no change is necessary in the listing. And, because stencils are difficult to change after they have been inked, one change in a list may make a stencil obsolete.


The Procedures Analysis Office of General Electric's Hanford Works has worked out a simple solution to this problem. They maintain the records in permanent list form on Linedex Panels. Linedex is a series of narrow strips, each of which carries the information for a single entry on the list. These strips come in "gangs," thus may be typed up readily in any typewriter after which they are separated for insertion in the panels. Whenever a change occurs, a new strip is typed up and replaces the old one. Thus, there is no peakload when a list is to be closed for a new addition. Meanwhile, these panels provide a visible reference file in complete index of additions and deletions.

When the list is ready for duplication, it is transferred to offset paper masters by Xerography. The process requires only three minutes and the resulting master is photographically perfect. No secondary proofreading is required since there is no possibility

CAPTION 903 27					
BIN CODE	DESCRIPTION	UNIT	VALUE	AREA	
27-3479	DANDS, Rubber, 1/4 Lb. Boxes				
27-3480-A	#8, Approx. 7/8" Long,	Box	54	7	
27-3481-B	#16, Approx. 2-11/16" Long	Box	24	7	
27-3481-C	#18, Approx. 2-7/8" Long	Box	25	7	
27-3481-D	#32, Approx. 3" Long	Box	33	7	
27-3481-A	#33, Approx. 3-1/2" Long	Box	35	7	
	DELT, Recording, Dictaphone,				
27-3933-A	Flexible Plastic Type, For 30 Min. Recording, #A-2M	Ea.	05	7	
27-3933-C	Plastic, 15 Min. Recording.	Ea.	05	7	
	BINDERS, ACCO PRESS, 2 Piece Pressboard Construction				
	With Fasteners				
27-3679-A	8-1/2" x 11" End Open	Ea.	19	7	
27-3684-A	11" x 8-1/2" Side Open	Ea.	18	7	
27-3683-A	8-1/2" x 14" End Open	Ea.	17	7	
27-3675-A	11" x 17" End Open	Ea.	28	7	

of "transfer" mistakes. The masters are then run off and a new list can be ready for distribution within 24 hours, or less, after closing.

CREDIT

thought  starter

Combined credit history and ledger saves space

**\$25
IDEA**

submitted by
John C. Houghton
Forman Motor Company
Oakland, California

General practice in many firms calls for a credit statement from a customer, that is checked, and filed for reference. Since this statement is seldom filed with the ledger itself, whenever a problem comes up in connection with an approved account, it is usually necessary to gather facts from several sources.

In order to make available all credit information in a single location and to cut down the number of separate records, Forman Motor Co. has imprinted the back of their ledger cards, (see cut) which are filed vertically in a ledger tray, with the credit statement. According to Mr. John C. Houghton, their office manager, this practice has the following advantages:

1) It makes readily available to the

NAME		NAME	
ADDRESS	City	ADDRESS	City
Apt. _____ How long _____ Yrs		MODEL _____	
PHONE _____		INSURANCE _____	
BUSINESS _____		POLICY NO. _____	
Auto license DO. _____		DATE EXPIRES _____	
PREVIOUS BAL.	DATE	REFERENCE	DIBARGE
CREDIT	BALANCE	BALANCE FORWARDED	
Former Address _____ How long? _____			
Married _____ Name of Spouse _____			
Phone: Business _____ Home _____			
Car Financed by _____			
Address _____ Balance Due _____			
Employer _____ Address _____			
Occupation _____ How long? _____			
Immediate Superior _____			
Bank Accounts _____ Branch _____			
Nearest Relative _____ Relationship _____			
Address _____			
Rent Home? _____ Own Home? _____ Financed with? _____			
Agreed schedule of payment _____			
Credit References:			
1. _____ Address _____			
2. _____ Address _____			
3. _____ Address _____			
Personal References:			
1. _____ Address _____			
In the event it becomes necessary to file suit in order to effect collection of any indebtedness incurred through the extension of credit based upon the foregoing application the undersigned agrees to pay all collection and court costs and reasonable attorney fees as set by the court.			
Date _____ Signature _____			


bookkeeper doing the posting, complete information in connection with identifying a charge from the service or parts department or cash received through the mail.

2) It makes the giving of credit information much easier and more complete.

3) Information for follow-up on delinquent accounts is all in one place.

4) A reduction in the number of records prevents loss or misplaced information and results in a more efficient office force.

FINANCIAL

thought  starter

Check signing device helps handicapped business man

An unusual application for an item of mechanized office equipment permits a handicapped businessman in Shreveport, L. to carry on his normal office routine. Mr. J. T. L'Herisson, Jr. is a spastic, and as a consequence is unable to use a pen for signature purposes. Heretofore, this presented considerable difficulty in his bank transactions, both as to signing and endorsing checks. Not only was it necessary to painstakingly make "his mark" when drawing or endorsing a check, but it was a legal requirement to have two witnesses on hand for each such signature.

The Shreveport, La. distributor for a mechanical check-signer, in cooperation with Mr. L'Herisson's bank, developed a legally sufficient signature for the handicapped depositor. The signature was engraved in facsimile and incorporated in the check-signer which Mr. L'Herisson purchased. Operation of the machine handle now enables the handicapped businessman easily to sign, as well as endorse, checks without the necessity for having two witnesses on hand. Dual locks and control keys afford him complete personal and mechanical control of the machine and his engraved signature plate.

For more information on this type of check signer, and free literature, Circle number 753 on the Reader Service Card.



WHERE it counts!

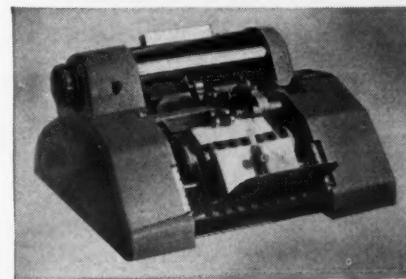
At the end of the business day for an office, store, or bank... at the end of a shift in factories, or after business is over in theaters, restaurants, amusement places... the Tickometer not only saves the time and work required by hand counting—but it makes results available faster.

This counting and imprinting machine is wholly automatic, counts almost any paper item—from coupons to currency—at 500

to 1000 per minute, *eight to ten times faster* than even experienced personnel can count by hand. And it's so accurate that banks trust it to count currency and checks.

THOUSANDS of firms use the Tickometer to count sales slips, invoices, tags, job tickets, coupons... Whole or partial counts are recorded on visible registers. And the Tickometer can be equipped to rubber stamp, imprint, date, endorse, code and cancel.

Rented rather than sold, the Tickometer needs no investment... and Pitney-Bowes nationwide service is available at 199 service points. Ask the nearest PB office to give you a demonstration—or send the coupon for free booklet!



PITNEY-BOWES
Tickometer
Counting, Imprinting Machine

Made by the originators of the postage meter
...offices in 93 cities in U.S. and Canada.



PITNEY-BOWES, Inc.
4553 Pacific St., Stamford, Conn.
Please send illustrated
Tickometer booklet to:

Name _____

Firm _____

Address _____

(Circle 787 for more information)



*If you like a
Blonde*
USE NATURAL

*If you prefer a
Brunette*
USE KRAFT

Whatever you choose you'll find it in COLUMBIAN® CLASP ENVELOPES

You'll get the same quick easy loading, the maximum of protection, the fast smooth printing surface and sturdy construction for which Columbian Clasp Envelopes have been nationally recognized for over 50 years... plus a new colorful covered box with a label you can "spot a mile."

Users Everywhere can get quick service from their envelope suppliers.



UNITED STATES ENVELOPE COMPANY
14 Divisions from Coast to Coast
SPRINGFIELD 2, MASSACHUSETTS

... in their new
attractive dress

E-12A

(Circle 769 for more information)

**want
more
information**

about anything in this issue?

It's easy

Every advertisement, and most editorial stories, have a key number which you will find below the story or the advertisement. These key numbers are also listed on the Reader Service Card bound into the front of this issue. Circle the key number, or key numbers, on the Reader Service Card and fill in your name, address, etc. Postage is paid.

SHIPPING

thought starter

New shipping method simplifies overseas packaging

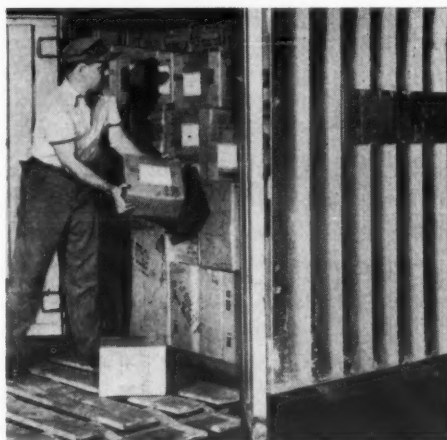
Adoption of a new export shipping method in connection with consignments of phonographs to South American countries has resulted in substantial savings in packaging costs and has virtually eliminated damage claims.

The method, as developed jointly by Decca Records, Inc. and freight forwarders and steamship companies which handle the record firm's shipments, enables Decca to pack records and albums in cardboard cartons instead of heavy wooden export cases which previously were required.

The cartons and their contents are protected against damage by being stowed in welded steel containers especially designed to safeguard export goods against pilferage and injury during handling. The steel containers have a capacity of 275 cubic feet of cargo. The savings in packaging material alone average about one cent per record.

The containers, used by almost all major U. S. steamship lines, protect against the weather if it is necessary to store them temporarily on an open wharf. Doors of the container are locked and sealed to prevent theft of the contents. In addition, when steel container stowage is utilized, the packages are not handled as frequently on the pier thus reducing breakage.

For more information, Circle number 754 on the Reader Service Card.



**NOW YOU CAN PRINT
YOUR OWN LABELS AT
THE SAME TIME YOU
ADDRESS OR MARK THEM!**



The remarkable WEBER Tag-O-Graph eliminates the need for costly, pre-printed shipping and identification labels and speeds up labeling and marking operations.

Now you can have the size and type of label you want... in the quantities you need... when you want them... all at a moment's notice! The new Weber Tag-O-Graph prints, addresses or marks shipping and identification labels from a roll of gummed or ungummed stock, in one continuous operation... at the rate of 100 to 150 per minute. And counts and cuts them to practically any size you want, too. Reproduces from an inexpensive, easily-prepared stencil. No complicated mechanisms, anyone can operate it. Available in manual and electric models. For rental, too.

WEBER "For the answers to all your addressing, labeling and marking problems."

**Send today for samples
of labels printed by this
machine and further
information. No obligation,
of course.**

WEBER ADDRESSING MACHINE CO.
222 W. Central Road, Mount Prospect, Ill.

Yes, send me without obligation samples of labels printed by the Weber Tag-O-Graph.

Company _____

Address _____

City _____ Zone _____ State _____

Individual _____ Title _____

(Circle 793 for more information)

methods

Filing microfilm records by subject instead of reel

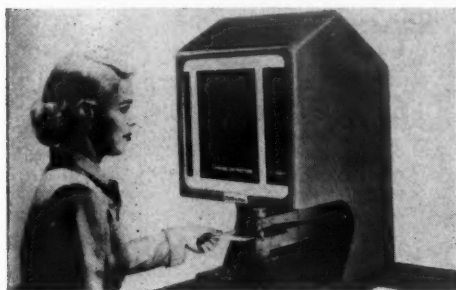
In the *October 1952* issue of *Management METHODS* a method for filing microfilmed records, and inserting them in tabulating cards for speed of finding, was reported. It was pointed out that the technique provided all the space savings of microfilming with greatly improved speed of finding.

A large New England hospital has adapted the same technique for preserving and making use of its' patient history records. In this case, the micro-filmed records are inserted in a vertical card, not a punched card, to provide volume centralization of records on a single subject.

The new system utilizes a 5 x 8 card which allows filing space for 50 images of 8½ x 11 documents. Since a survey of the hospital records over a period of four years showed that the average number of sheets per record was 25, the card provides a high degree of centralization. The card is designed with a visible indexing of the record number for filing and reference. There is also an area left for other purposes, such as the listing of cross reference numbers, diagnostic classifications, etc.

The hospital has been able to file all of its records into three cabinets (as opposed to 140 five-drawer files used before the records were microfilmed).

In addition to space saving, the new plan makes available in a single loca-



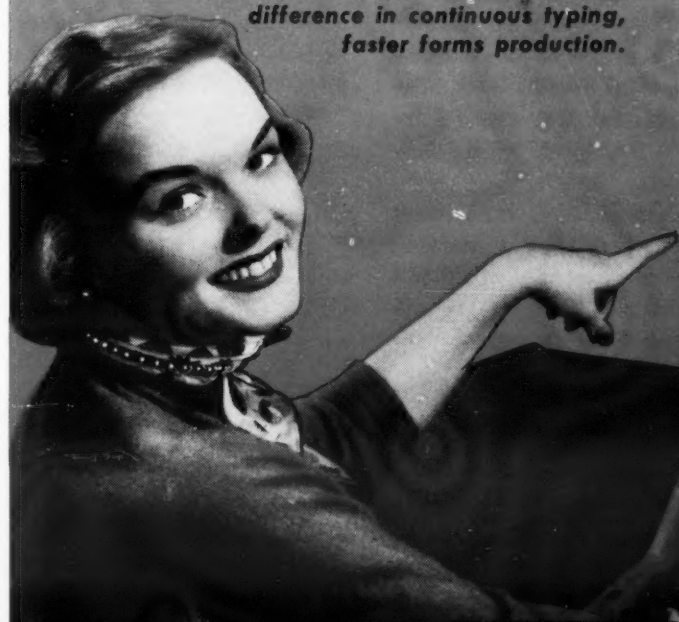
tion all related records for a patient. While the cost of the new process is approximately twice that of roll filming, it is the nearest thing to having the original records accessible at all times combined with a minimum use of space.

For more information, Circle number 751 on the Reader Service Card.

there's a big difference in "paperwork" costs

For example, Standard's
AUTOMATIC LINE FINDER

"Vertical tabulating" to a new writing line at one stroke makes a big difference in continuous typing, faster forms production.



Maybe you, too, could produce from 44% to 300% more business records per hour—with the same personnel—with Standard's business forms and paperwork simplification devices.


These devices for simplifying the **writing process** make a big difference in "paperwork" costs. So does the **analysis** and planning behind Standard Register business forms. For Standard's men concern themselves with the system's purpose and the whole **procedure**, to develop better working papers.

And Standard's 40 years of **form design** experience and "know-how" in producing **top quality** business forms save hundreds of needless operations for 93 of America's 100 largest firms, and thousands of others.

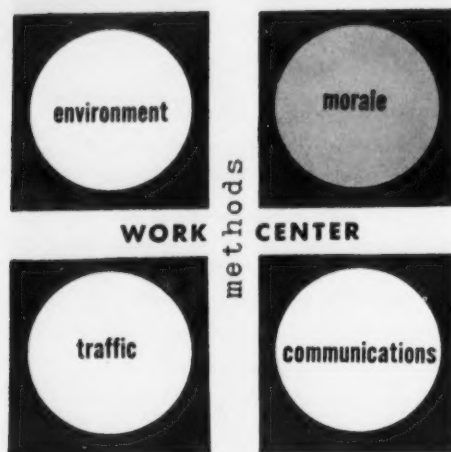
See how we can help **you**. Phone Standard Register in your city. Or write The Standard Register Company, 101 Campbell Street, Dayton 1, Ohio.

Standard Register

BUSINESS FORMS

 Paperwork Simplification

(Circle 783 for more information)



How to put the brakes on the 10 a.m. "coffee klatsch"



ONE COMPANY HAS SAVED 1,333 MAN-HOURS A WEEK

The idea that a business could be run more efficiently if workers were encouraged to take "rest periods," morning and afternoon, on company time, would have been laughed at by office managers in "the good old days." Today, it's an accepted practice in many a well-run business. Also recognized is the need for some form of food or drink as a necessary part of this relaxation if the worker's productivity is to be maintained at a high level.

There's nothing philanthropic in the trend. Confronted with the fact that employees *will* take a break, *will* go out for a snack, and *will* resist managements efforts to stop this work break—many a hardheaded businessman has appeased his outraged feelings with "scientific" reasons why the practice is good. Seeking—he has found. The result has been a morale and efficiency booster that he can point to with benevolent pride.

The Case for In-office Feeding

Take the case of the Mutual Life

Insurance Company. Like most large New York City offices, there was heavy employee traffic outside the offices when workers took a break for mid-morning coffee. The average time for a trip was 20 to 30 minutes. When the company took official recognition of the coffee break and had an outside service bring the coffee to the worker, they estimated they saved 1,333 man hours a week in the first year of in-building service. Dollar savings: \$130,000 a year!

A smaller Chicago firm, after studying the results of a similar service, report a measurable saving of \$20,000 a year. Also important, they feel, is the better morale of their people and a resultant drop in clerical turnover.

Equally dramatic, though less well known, is the effect of snack feeding on individual employee efficiency. An analysis of more than 1,000 consecutive accidents observed at one ordnance depot, revealed that the greatest number of accidents occurred in the last hour before lunch—between 11 and 12 o'clock. According to the Na-

tional Safety News, the skipping and skimping of breakfast is cited as an important cause of these accidents. If breakfast is not eaten, six hours elapse between the beginning of the waking day and the eating of a nutritious meal. Under these conditions, hunger is bound to ensue, causing physiological as well as psychological changes. Judgment and acuity are likely to be-

come impaired. Significantly, many workers so affected don't actually feel hunger. Among the group of workers with no hunger pangs there was a progressive rise in the accident rate with each hour of the morning. A second rise in the rate of accidents took place after 2 p.m., reaching a peak between 5 p.m. and 6 p.m., one hour before the end of work.

Using a Vending Machine

Automatic vending machines are becoming more and more the means for bringing nourishment to the worker. According to a recent survey, since World War II the number of vending machines for dispensing food and drink has increased seventy-five percent. The location of the vending machine in the factory or office has changed over the last 10 years, too. From isolated installations in washrooms, cafeterias and other away-from-work-area spots, vending machines have progressed until now they are, actually, at the workers' elbows.

In recent years, suppliers of vend-

The 3-flavor drink dispenser at the editorial offices of the New York Daily Mirror. This popular vendor has a 1000 cup capacity. Night shifts are no longer neglected, for the vending machine doesn't observe an eight hour day. The personnel director of one large firm gets right to the heart of the matter when he says of vending machines, "Employees expect them."



ing machines have greatly simplified for management the problem of in-office feeding. For example, a user company does not buy the machine or machines it needs. The machines are installed free. They are serviced on a regular basis by the installing firm. The user company provides the necessary space and electricity for each location. Collections and accounting are handled by the vendor firm.

Profits from machines are split between the supplier and the user company. One popular plan is to channel all company profits to the employees' service or recreational programs. For example, a General Electric plant in the Midwest used its proceeds to pay for a recreational program "of colossal size"—50 basketball, bowling and soft ball teams, maintenance of a ball park and many other employee activities. Another local plant uses its vendor proceeds as an indirect subsidy for the plant cafeteria. Prices of the meals are based on how much the vending machines take in, and management points out that food cost to the worker would be higher if there were no vending machines on the premises.

Naturally, the installing firm expects a minimum daily volume from each machine. To some extent they assume the responsibility for maintaining volume. For example, they watch closely employee preference for certain items, follow seasonal trends, and keep their machines adequately stocked. If volume falls too low, they withdraw the installation. It is interesting to note that at one plant when the coffee machine was not doing the business it had done during the peak period of winter, management asked to keep the machine and offered to pay the vending company a monthly lump sum (whatever amount was needed to make the machine break even) to permit the continued service of furnishing coffee for its workers.

What Users Report

With more than three million vending machines in use, it's worthwhile to examine user reaction. A recent survey of 1,160 firms in 45 states revealed that about eighty percent of the companies polled had initiated their coffee relief periods since 1941. Seventy-

"THAT NEW FASHIONED PHONE DICTATION IS EDISON TELEVOICE!"

*It cuts paperwork costs
in small offices and large!*

Wherever you have people who "put it in writing," depend on TELEVOICE to deliver real economy. You save money—with 3, 6, even 20 low-cost dictating phones in a network served by one recording unit, one secretary. . . . And you save time: that TELEVOICE phone on



your desk gives you the fastest service you've ever known—and it's so downright e-a-s-y to use.

Just pick it up and dictate.

Over 1,000 new users a month are turning to new-fashioned TELEVOICE . . . from small 3-or-4-man offices . . . to business giants like General Electric, United States Rubber, Procter & Gamble, Borden's, Esso, Mutual Benefit Life, Illinois Central. Average cost per dictator served: \$141.



Thomas A. Edison
INCORPORATED

EDISON TELE VOICEWRITER *The Televoice System*

Read
this eye-opening
booklet!

Shows how TELEVOICE gets faster action, with greater ease, at lower cost. No obligation—just send coupon, filled in or clipped to letterhead. Or phone nearest EDISON VOICEWRITER representative for demonstration (see yellow pages of phone directory).



EDISON (Ediphone Division), 31 Lakeside Ave., W. Orange, N. J.
OK—send me A LINE ON TELEVOICE

Name _____ Title _____

Company _____

Address _____

City _____ Zone _____ State _____

(Circle 780 for more information)

BUSINESS AFTER BUSINESS

Installs Dual Film-a-record

*for hard to solve
microfilm problems*



county office

Remington Rand Dual Film-a-record has been selected by a large county office because it can microfilm small-sized documents at high speed, and, with its exclusive 15" feeding throat, also handle even their largest reports.

insurance company

A forward-looking insurance company records important data on various size cards. Not until they installed Dual Film-a-record could they find a microfilm machine to meet their needs... and at ultra-high speed too.

oil company

An international oil company microfilms customer charge tickets. It is of utmost importance that each ticket show clearly on the microfilm—Dual Film-a-record's exclusive document separator makes this possible.

Dual Film-a-record is the most versatile machine developed since the inception of microfilming. With Dual Film-a-record and

your choice of Film-a-record Readers, you can realize *all* the many advantages offered by modern business microfilming.

All these and more with DUAL FILM-A-RECORD

- **Three Recording Widths**—8mm, 16mm or 35mm.
- **Three Interchangeable Lenses**—37-1, 32-1, and 24-1.
- **One- or Two-Sided Originals**—Both sides photographed simultaneously.
- **Three Choices of Feeding**—Hand fed, semi-automatic and automatic.
- **Wide Range of Copying Width**—Originals can be from 2" to 15" wide.
- **Two Identical Copies Simultaneously**—using duplicate rolls of film.
- **Automatic Document Separation**—Can separate records of any thickness—from tissue to tab card.

(Circle 779 for more information)

Remington Rand

Room 1621, 315 Fourth Ave., New York 10, N. Y.

Gentlemen:

I should like to have, without obligation, free booklet F-264 explaining in detail the advantages of versatile Dual Film-a-record.

Name _____ Position _____

Firm _____

Address _____

City _____ Zone _____ State _____

eight percent had instituted them of their own accord. Twenty-two percent reported that "breaks" were specifically required by union contracts. Eighty-two percent noted a reduction in worker fatigue. Sixty-two percent found an increase in worker productivity. Thirty-two percent observed a reduction in the accident rate.

An official at the Van Camp Sea Food Company, Inc. of San Diego, California, has this to say, "Since the installation of vending machines, we have found that it is a wonderful service to the employees. They do not interfere with regular routine because they are conveniently located. I am convinced that the confections purchased through the machines materially reduce waste time in production by alleviating fatigue—with its attendant accident hazards and inattentiveness."

An executive at the Hamilton Manufacturing Company, Two Rivers, Wisconsin, puts it this way, "As you know, previous to the installation of 25 machines, a few men in the plant made a practice of selling candy bars to employees in their departments and in some cases, men left their machines, going about a block to purchase a candy bar. The installation has eliminated all of this and the result has been an increase in machine production hours. We have no direct tests for fatigue that can be applied in our plant other than indirect tests, on variation in amount and quality of work done, lost time, sickness and absenteeism. We have found that the amount and quality of work have increased and absenteeism and sickness have decreased since the installation."



Employee morale goes way up at the Wilson-Jones Co., Elizabeth, N. J., printers of accounting books and business forms.

methods

How to improve your business letters

MUTUAL LIFE FOUND THAT HIGHER QUALITY MEANT REDUCED COST — AND SAVED \$85,000!

You've probably never considered yourself a "man of letters" but the facts of business life today show the you are. Statistics indicate that 85% of American business is carried on by mail. Therefore, the letters you and your employees sign can do your business more harm or more good than any other office operation in your firm.

Realizing this fact, the Mutual Life Insurance Company of New York decided to do something constructive about it. They are not the first or the only business that have faced up to the need, but the method they worked out under the guidance of R. H. Morris Associates, Correspondence Consultants, is interesting.

Block That Metaphor

R. H. Morris Associates first made a frontal attack on "internal language," that technical and legal jargon that had been part of insurance correspondence for years. From this starting point, they went on to completely overhaul the company's methods of correspondence. The results? Summed up in a phrase—the humanizing of a corporation.

Today, Mutual Life of New York can point to these facts: they are able to reply to letters 97% to 99% faster than ten years ago, thanks to a new system of "time control." A standard of answering all letters within three business days has been set. All departments

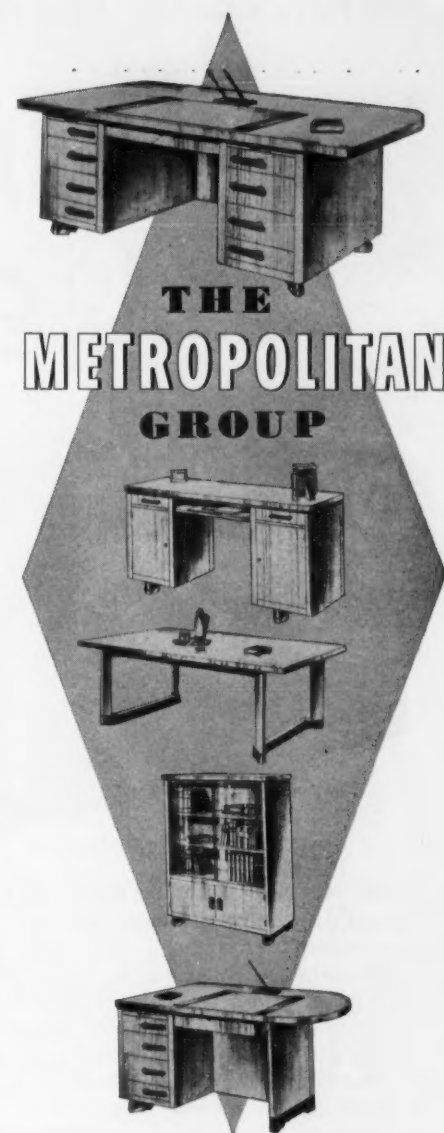
keep track of incoming and outgoing letters. A record of how many days it takes to answer a letter is kept. At the end of each month the records of each department are tabulated. Each department is rated, using three business days as a basis. All department heads are sent copies of the rating sheets. Departments falling below 90% efficiency are gently prodded into doing better. A heavier hand is used if the lazy practices continue, but competitive spirit usually suffices.

Measurable Savings

Mutual also finds that the quantity of letters being sent out is less because the first letter is getting over their

CUMBERSOME WORDS THAT DEADEN YOUR LETTERS

INSTEAD OF	Ac' com' pa' nied	(4 syllables — 11 letters)	USE	With	(1 syllable — 4 letters)
"	Ac' com' plished	(3 " 12 ")	"	Done	(1 " 4 ")
"	Ac' knowl' edge	(3 " 11 ")	"	Re'ply	(2 " 5 ")
"	Ac' knowl' edg' ment	(4 " 14 ")	"	An' swer	(2 " 6 ")
"	Ad' vised	(2 " 7 ")	"	Told	(1 " 4 ")
"	Com' mu' ni' cate	(4 " 11 ")	"	Write	(1 " 5 ")
"	Com' mu' ni' ca' tion	(5 " 13 ")	"	Let' ter	(2 " 6 ")
"	Con' sum' mat' ed	(4 " 11 ")	"	Fin' ished	(2 " 8 ")
"	Co' op' er' ate	(4 " 9 ")	"	Help	(1 " 4 ")
"	Ex' er' cise	(3 " 8 ")	"	Use	(1 " 3 ")
"	Ex' pires	(2 " 7 ")	"	Ends	(1 " 4 ")
"	For' ward 'ed	(3 " 9 ")	"	Sent	(1 " 4 ")
"	Fur' nished	(2 " 9 ")	"	Gave	(1 " 4 ")
"	In' con' ven' ience	(4 " 13 ")	"	Both' er	(2 " 6 ")
"	In' ves' ti' gate	(4 " 11 ")	"	Check	(1 " 5 ")
"	Mem' o' ran' dum	(4 " 10 ")	"	Mem' o	(2 " 4 ")
"	Pro' vi' sion	(3 " 9 ")	"	Terms	(1 " 5 ")
"	Re' mit' tance	(3 " 10 ")	"	Check	(1 " 5 ")
"	Re' quest' ed	(3 " 9 ")	"	Ask' ed	(2 " 5 ")
"	Sub' mit' ted	(3 " 9 ")	"	Sent	(1 " 4 ")
"	Ver' i' fi' ca' tion	(5 " 12 ")	"	Proof	(1 " 5 ")



The most impressive furniture you can place in your office is the new METROPOLITAN Group, by Imperial. Outstanding design and flawless craftsmanship make this the ultimate in luxurious office furniture.

Consult your Imperial desk dealer about the new METROPOLITAN group. Or write us for particulars.



Imperial
DESKMARK OF QUALITY

Imperial Desk Company, Evansville 7, Ind.
(Circle 796 for more information)

Faster, Easier Filing in

Less floor space!

... with **Rock-a-File**



Modern filing, made possible by Rock-a-File's revolutionary side-opening compartments, is faster and more efficient because each compartment "rocks" open to make its entire contents instantly accessible. More than that, *Rock-a-File actually requires less floor space than old-fashioned drawer-type files!*

Rock-a-File compartments project less than eight inches when open, "rock" open and shut effortlessly, and permit two or more persons to use the same file cabinet simultaneously. Alcoves, corridors, small corners and many other hitherto impractical locations become ideal filing space with Rock-a-File.

And Rock-a-File is *safe*, too... gravity center remains always within the cabinet; no danger of toppling, even with lower compartments empty.

See your dealer or write for a descriptive folder and name of nearest dealer today... learn how Rock-a-File can save filing time, costs and space in your business.



ROCKWELL-BARNES COMPANY
35 East Wacker Drive • Chicago 1, Ill.

(Circle 795 for more information)

For information, address Dept. M



A typical vault installation showing 4-compartment and 2-compartment Rock-a-Files in tiers.



A 2-compartment Rock-a-File in private office use. Note close position... no need for user to rise; just swing around in chair.

"message" thus doing away with the need for a second or third letter. For example, they recently made changes in their automatic premium policies. Letters sent out from the six or more departments involved were not uniform and were not making the changes clear to the reader. All the departments were brought together and a simple, clear "guide letter" was drafted which could be used in all departments, allowing for slight individual changes. The number of second and third letters sent out was cut almost to zero.

It follows, that with fewer letters being sent out, more people can be taken away from the job of letter-writing and put on other projects. Mutual has also found that public relations had improved immeasurably as shown by the decrease in the number of abusive letters received monthly. Ten years ago the average was 300; today it is less than a dozen, although the volume of business done has increased 40%.

At the same time, the number of letters able to be handled by a worker has been doubled. *Measurable* savings for a year can be put at about \$85,000.

How The Program Works

How did these things come about? Let's follow the process step-by-step. The company was handled by divisions, given the same tools of the trade for better writing, modified and adapted, of course, to meet particular problems. Consultation with Mr. R. H. Morris for all employees from division head to the newest worker, was the first step. These talks took place during business hours and consisted of a lecture, often with slides, on the meaning of and the ways to achieve good writing. At certain intervals, usually every two weeks, outgoing letters were analyzed by Mr. Morris, and those workers needing additional help were given the benefit of further consultations. Recently, to supplement the consultation, a monthly bulletin dealing with good writing, "The Letter Clinic," serves the purpose of reaching the individual worker and keeping him abreast of the old rules he learned in consultation and of the new trends in correspondence. "The Letter

Clinic" can be kept on file and easily used when a problem arises; whereas the ideas exchanged at a group consultation are often forgotten.

Rules Of The Road

The consultation and "The Letter Clinic" stress above all the need to approach letter-writing with common sense. They emphasize that the extremely formal letter is a masterpiece of dullness... that being complex is not being courteous... that the positive tone is better than the negative... that before dictation, thought is necessary... that "tone" is important, not length... that enough said is enough said.

The Guide Letter

The "guide letter" is an essential part of the Mutual correspondence program. It's *not* a form letter by any means. It is a set of rules, key phrases and ideas that enable the writer to express his personality and "message" within an acceptable framework.

One of the main stresses in the Mutual correspondence program has been and still is to avoid the "sandpaper" phrase. The use of the wrong word rubs people the wrong way. Examples Don't say, "You failed or neglected." No one likes to be told that he is careless or forgetful. Something like "It was not enclosed," or "no doubt it was just an oversight," has been found to do the job much better. And don't say, "You apparently did not understand." You might as well call your reader a fool. "Apparently my letter was not too clear," has been found to work much better.

Summing Up

The Mutual correspondence program has been an outstanding success. We have mentioned the measurable savings figure before — \$85,000. Just as important, maybe even more so, has been the increased awareness of Mutual of the need in the modern business world of solid "human relations" or public relations. This awareness was stimulated when the individual letter writer had to really begin to think of the customer as a human being whom he must please and above all to whom he must make sense.

methods

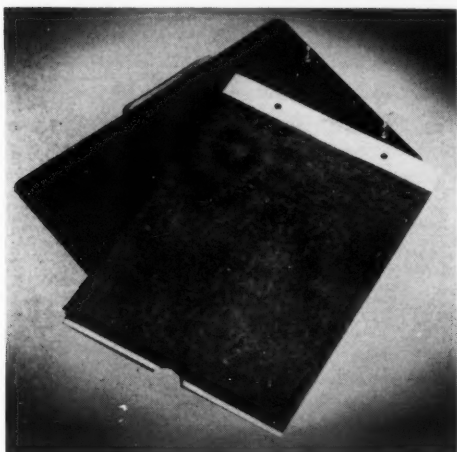
clippings

NEW LITERATURE AND PRODUCTS IN THE EDITOR'S MAIL

New carbon paper system speeds work, cuts cost

A new carbon paper system designed to save time, work and money in both small and large typing departments, has recently been introduced. The system eliminates some of the headaches connected with handling loose carbon sheets. It provides carbon paper packets available with from one to nine carbons. The packets are used with a special loading board to facilitate the insertion of the sheets of paper. Packs are loaded in advance of their actual use, so that the secretary does not have to spend time loading between typings. In large departments, it is claimed, loading can be done by unskilled help as a further economy.

Actual tests, says the manufacturer, in-



dicating that the carbon paper used in this system can be used from 40 to 50 times with excellent results, because the sheets are self-regenerating if used only once every two or three days.

For more information, Circle number 759 on the Reader Service Card.



New two-station inter-com low cost, easy to install

A new two-station Intercommunication system is now being marketed for room-to-room conversation, especially for use when rooms are distant or located on two different floors. Consisting of one master station and one remote station, the equipment can be installed by the user. The remote station can be wired either for pri-



vate or non-private operation. The master station is equipped with on-off switch, volume control, and on-off pilot light. Both stations have a press-to-talk switch so that either can originate the call. The equipment can also be used for a two-way paging system.

The complete system, with fifty feet of cable lists for \$43.25.

For more information, Circle number 757 on the Reader Service Card.



Tub-type filing unit is portable, saves space

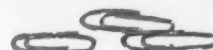
A recently redesigned filing unit that moves on casters provides mobility for records used in various places throughout the office. Next to an executive's desk, it is space-saving since there are no drawers to pull out, thus records can be kept within arm's reach.

It is equipped with a cover which slides over the top and covers the file securely when not in use. The unit holds 25 folders, with permanent metal tabs, and the top



may be equipped with a block. Units are available in letter or legal size.

For more information and prices, Circle number 762 on the Reader Service Card.



New portable pencil sharpener needs no installation

The recurrent problem of where to install a pencil sharpener, particularly on jobs where employees operate in a large area, is simplified by a new portable pencil sharpener. Thanks to a broad base, with anti-skid rubber bottom, this new machine may be used any place in the office or stock room.

For more information and prices, Circle number 758 on the Reader Service Card.

Data book on microfilming

A 64-page booklet containing information on the principles of microfilming, plus a wealth of practical advice on microfilming technique, has recently been published. Its description of the step-by-step control of film exposure and film processing is expected to be of considerable assistance to operators in microfilming operations. Copies may be obtained from Eastman Kodak Co. for 50 cents each.

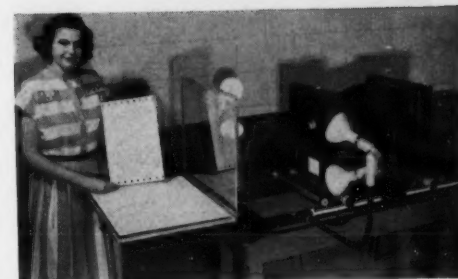


Enlargements or reductions by Xerographic process

A new camera that reduces or enlarges an engineering drawing, chart or other graphic subject by the Xerographic process directly on to an 8½ x 13 inch plate, has recently been announced.

To make an exposure, the operator places the copy on the 17 x 22 inch tilting copyboard. With a light touch, the counter-balance copyboard is brought into exposure position. After exposure, the plate is removed from the camera and processed in the copier. The image is transferred to an offset paper master or to a translucent paper, and made permanent by a few seconds fusing.

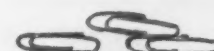
This camera was developed to meet the



demand for a method of reducing enlarged engineering drawings or other copy for offset paper master reproduction. Multiple copies can be made in a diazo machine using a translucent print as original copy.

Heretofore, drawings were copied size for size and limited to 8½ x 11 inch originals. The new camera permits 50% to 150% size of copy reproduction.

For more information, Circle number 755 on the Reader Service Card.



New low cost register provides printed receipt

For the first time at a low price, an itemized receipt-printing cash register, with a built-in adding machine feature, is available. The machine mechanically adds the individual prices in a multiple item sale, adds the amount of tax, and prints the total on a receipt. The itemized receipt is the customer's "take-home" proof of what she spent for each item purchased, and the merchant's greatest assurance that correct prices are recorded. The receipt also shows the name of the store, date, identification of the sales person and department.

The adding machine feature can be used for any adding job, at any time, without disturbing the locked-in cash register total.

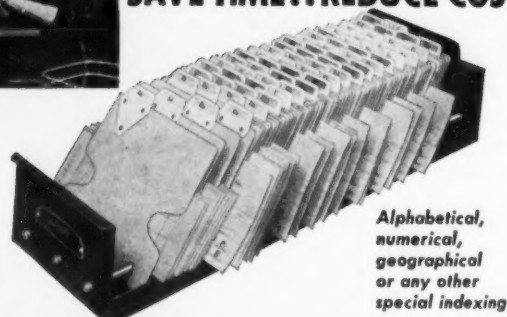
Activity counters on the machine show the number of Cash Sales, Charge Sales,





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(Circle 773 for more information)

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(Circle 772 for more information)

Received-on-Account, Paid-Out, Tax and No Sale transactions. They also show the number of customers served and the number of times the cash total has been reset. The machine can be operated both electrically and manually. It registers any amount from one cent to \$999.99 at one time.

For free literature and more information, Circle number 756 on the Reader Service Card.



New "register" will make 10 handwritten copies

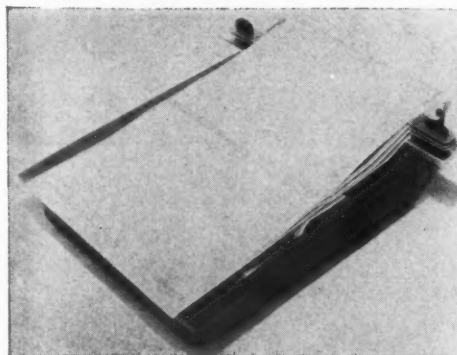
Present users of fanfold style forms will find many occasions in which the handwriting of a form will avert a billing department delay and expedite the movement of much needed materials. Handwritten forms will eliminate the need for retyping or machine copying to obtain additional copies.

The essential features of modern billing systems—fanfold forms with floating reusable carbon paper—are now available for handwritten procedures. As many as 10 clean, clear handwritten copies can be made.

The unit is a lightweight portable box equipped with a carbon and forms-carrying device similar in nature to those found on modern billing machines. Fanfold forms—stored within the box—feed through the unit in continuous style. It accommodates all popular form sizes—with economy advantages to large volume users available only with a fanfold style form.

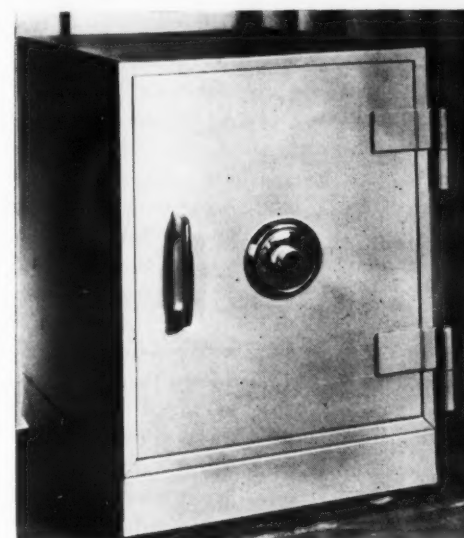
Though offering many advantages of cleanliness and simplified operation, the equipment is not intended as a competitive item to conventional registers. No provision has been made for "locked in" copies—it is not mechanically operated. But in producing an excess of five copies, it far surpasses the capacity of a register and opens new possibilities in handwritten multi-copy applications.

For more information please Circle number 761 on the Reader Service Card.



Low cost small safe for office or home

A fire resistant safe which has passed the standard laboratory 1700 degrees F. one hour fire test has recently been announced. Priced at only \$59.50, it was designed to



meet the request for a small, fire resistant safe for general office and home use. A heavy duty combination lock is provided and the unit is equipped with casters to provide mobility.

For more information, Circle number 763 on the Reader Service Card.



Chair base that never needs refinishing

A chair base that never needs refinishing, because the finish goes all the way through, was introduced recently. Made of molded fiber glass, it is a single solid seamless unit. The manufacturer states that even when dropped from an aeroplane at 1,000 feet elevation on a hard-surface runway, the glass base was not damaged. It has great resistance to being dented, disfigured or deformed in any way. Heavy loads will flex the base slightly, but when the load is removed it returns to its original position. Thus, a chair equipped with the new base is self-levelling, even on uneven floors. Light in weight, it also tends to dampen out chair movement noises.

For more information, and free literature, Circle number 764 on the Reader Service Card.



methods

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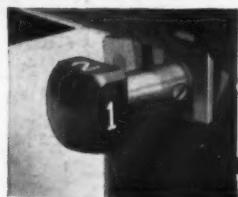
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